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Date: April 11, 2006

Name: Gustavo Siller, Jr.

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Our File No. 9281-4746

Client Reference No. N US03001

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: )  
 Naoya Hasegawa et al. )  
 Serial No. 10/784,014 ) Examiner: Heinz, Allen J  
 Filing Date: February 20, 2004 ) Art Unit: 2653  
 For: SPIN VALVE MAGNETORESISTIVE )  
 ELEMENT HAVING PINNED MAGNETIC )  
 LAYER COMPOSED OF EPITAXIAL )  
 LAMINATED FILM HAVING MAGNETIC )  
 SUBLAYERS AND NANOMAGNETIC )  
 INTERLAYER )

Commissioner for Patents  
 P. O. Box 1450  
 Alexandria, VA 22313-1450

**TRANSMITTAL**

Sir:

**Attached is/are:** Transmittal Letter; Office Action Status Inquiry**Fee calculation:**

- No additional fee is required.
- Small Entity.
- An extension fee in an amount of \$\_\_\_\_\_ for a \_\_\_\_\_-month extension of time under 37 C.F.R. § 1.136(a).
- A petition or processing fee in an amount of \$\_\_\_\_\_ under 37 C.F.R. § 1.17(\_\_\_\_\_) .
- An additional filing fee has been calculated as shown below.

	Claims Remaining After Amendment	Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
				Rate	Add'l Fee	or	Rate
Total		Minus		x \$25=		x \$50=	
Indep.		Minus		x 100=		x \$200=	
First Presentation of Multiple Dep. Claim				+\$180=		+\$360=	
				Total	\$	Total	\$

**Fee payment:**

- A check in the amount of \$\_\_\_\_\_ is enclosed.
- Please charge Deposit Account No. 23-1925 in the amount of \$\_\_\_\_\_. A copy of this Transmittal is enclosed for this purpose.
- Payment by credit card in the amount of \$\_\_\_\_\_ (Form PTO-2038 is attached).
- The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,



Gustavo Siller, Jr.  
 Reg. No. 32,305  
 Attorney for Applicants

April 11, 2006  
 (Dated)